

107TH CONGRESS  
1ST SESSION

# S. 1092

To amend the Internal Revenue Code of 1986 to exempt feed truck chassis from excise tax on heavy trucks and trailers.

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IN THE SENATE OF THE UNITED STATES

JUNE 22, 2001

Mr. GRAMM introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to exempt feed truck chassis from excise tax on heavy trucks and trailers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. EXEMPTION FOR FEED TRUCK CHASSIS FROM**  
4                       **EXCISE TAX ON HEAVY TRUCKS AND TRAIL-**  
5                       **ERS.**

6       (a) IN GENERAL.—Section 4053(2) of the Internal  
7       Revenue Code of 1986 (relating to feed, seed, and fer-  
8       tilizer equipment) is amended by striking subparagraph  
9       (E) and inserting the following:

1                   “(E) for any combination of the foregoing,  
2                   and  
3                   any automobile truck chassis (so primarily designed)  
4                   to which such body is mounted or permanently af-  
5                   fixed.”.

6                   (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to sales occurring after the date  
8 of the enactment of this Act.

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